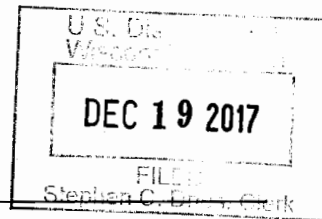


UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WISCONSIN



UNITED STATES OF AMERICA,

Plaintiff,

17-CR-226

v.

Case No.
[18 U.S.C. §§ 2, 371, 641, and 1028A]

ALBERTO FERNANDEZ RAMIREZ (a.k.a. "El Negro") and
ANA DELIA DOMINGUEZ (a.k.a. "Hilda Ramirez"),

Defendants.

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES:

1. Beginning on or about November 26, 2010, and continuing through on or about May 23, 2017, in the State and Eastern District of Wisconsin and elsewhere,

**ALBERTO FERNANDEZ RAMIREZ and
ANA DELIA DOMINGUEZ**

knowingly conspired with each other and others to commit the following offenses:

- (a) embezzle, steal and convert to their own use money of the United States with a value of more than \$1,000, in violation of Title 18, United States Code, Section 641; and
- (b) possess and use means of identification of another person, without lawful authority, during and in relation to the felony offense of stealing government money in excess of \$1,000, in violation of Title 18, United States Code, Section 1028A.

Introduction

2. Every person who earns income above a certain level in the United States is required to file an income tax return. The Internal Revenue Service ("IRS") typically treats any alien living in the United States, either legally or illegally, as a resident alien who is taxed on income and required to file an income tax return.

3. Every person who files an income tax return must provide a taxpayer identification number. Typically, for American citizens this is a Social Security Number ("SSN"). However, resident aliens not eligible for an SSN must apply for an Individual Taxpayer Identification Number ("ITIN"). An ITIN is for tax use only and does not change a taxpayer's immigration status and his or her legal right to work in the United States.

4. In order to obtain an ITIN, a taxpayer must submit an Application for an IRS Individual Taxpayer Identification Number, otherwise known as a Form W-7. In addition, a taxpayer must submit to the IRS with a Form W-7 personal identifying information documents, which could be an original passport, or a combination of at least two documents that show the taxpayer's name and photograph. Examples of such documents include national identification cards, United States or foreign driver's licenses, and passports.

5. The Additional Child Tax Credit ("ACTC") is a refundable tax credit intended for families raising children. As a credit, the ACTC reduces tax liability dollar for dollar for each of the taxpayer's dependents. As a refundable credit, the unused portion of the ACTC may be refunded to a qualifying taxpayer. Thus, even if an individual is not required to file a federal income tax return, an individual who qualifies for the ACTC can file a tax return claiming the ACTC and receive a refund.

Manner and Means

6. It was part of the conspiracy that the defendants, and other co-conspirators, obtained from individuals in Mexico personal identifying documents of Mexican citizens. The defendants, and other co-conspirators, then applied for and received ITIN numbers using those personal identifying documents.

7. It was further part of the conspiracy that the defendants, and other co-conspirators, completed and filed false federal tax returns using the fraudulently obtained ITIN numbers. In the tax returns, the defendants often falsely claimed the ACTC to maximize the refund amount. Ana Delia Dominguez sometimes prepared and had refund checks sent to the tax preparer business at which she worked.

8. It was further part of the conspiracy that the defendants, and other co-conspirators, requested that the IRS send the refund checks to different addresses they subsequently accessed.

9. It was further part of the conspiracy that the defendants, and other co-conspirators, presented the fraudulently obtained refund checks for cashing.

10. As a result of their participation in the conspiracy, the defendants received and presented for cashing over \$1 million worth of fraudulently obtained refund checks.

Acts in Furtherance of the Conspiracy

11. In furtherance of the conspiracy and to effect the objects thereof, on or about the dates indicated below, one or more of the defendants committed the following overt acts by presenting for cashing the following fraudulently obtained refund checks:

Act	Date	Taxpayer Initials	Refund Amount
1	February 25, 2013	V.G.M.	\$3,194.00
2	February 25, 2013	J.I.G.	\$4,265.00
3	February 27, 2013	I.P.B.	\$4,217.00
4	March 1, 2013	J.C.D.	\$3,910.00
5	November 18, 2013	G.G.R.	\$2,367.00
6	March 24, 2014	J.G.B.A.	\$4,880.00
7	April 2, 2014	T.S.Y.	\$4,773.00
8	April 7, 2014	L.C.O.	\$1,900.27
9	April 11, 2014	O.D.L.S.	\$2,103.00
10	April 25, 2014	D.S.G.	\$8,062.00
11	June 13, 2014	N.A.A.	\$2,116.81

All in violation of Title 18, United States Code, Sections 371 and 2.

COUNTS TWO – TWELVE

THE GRAND JURY FURTHER CHARGES:

12. On or about the dates identified below, in the State and Eastern District of Wisconsin,

**ALBERTO FERNANDEZ RAMIREZ and
ANA DELIA DOMINGUEZ**

willfully and knowingly stole, embezzled, and converted to their own use money of the United States with a value of more than \$1,000, namely the amounts listed below, which was paid by the Internal Revenue Service as federal income tax refunds in the following amounts that the defendants obtained by submitting false federal income tax returns in the names of the following individuals (identified below by their initials):

Count	Date of Offense	Taxpayer Initials	Refund Amount
2	February 25, 2013	V.G.M.	\$3,194.00
3	February 25, 2013	J.I.G.	\$4,265.00
4	February 27, 2013	I.P.B.	\$4,217.00
5	March 1, 2013	J.C.D.	\$3,910.00
6	November 18, 2013	G.G.R.	\$2,367.00
7	March 24, 2014	J.G.B.A.	\$4,880.00
8	April 2, 2014	T.S.Y.	\$4,773.00
9	April 7, 2014	L.C.O.	\$1,900.27
10	April 11, 2014	O.D.L.S.	\$2,103.00
11	April 25, 2014	D.S.G.	\$8,062.00
12	June 13, 2014	N.A.A.	\$2,116.81

Each in violation of Title 18, United States Code, Sections 641 and 2.

COUNTS THIRTEEN – TWENTY-THREE

THE GRAND JURY FURTHER CHARGES:

13. On or about the dates identified below, in the State and Eastern District of Wisconsin,

**ALBERTO FERNANDEZ RAMIREZ and
ANA DELIA DOMINGUEZ**

knowingly possessed and used means of identification of another person (identified below by their initials), specifically the name and Individual Tax Identification Number of that person, without lawful authority, during and in relation to the felony offenses of stealing government property, in violation of 18 U.S.C. § 641, charged in the indicated counts of this indictment, knowing that the means of identification belonged to another actual person.

Count	Date	Initials of Person	Related Count
13	February 25, 2013	V.G.M.	Count 2
14	February 25, 2013	J.I.G.	Count 3
15	February 27, 2013	I.P.B.	Count 4
16	March 1, 2013	J.C.D.	Count 5
17	November 18, 2013	G.G.R.	Count 6
18	March 24, 2014	J.G.B.A.	Count 7
19	April 2, 2014	T.S.Y.	Count 8
20	April 7, 2014	L.C.O.	Count 9
21	April 11, 2014	O.D.L.S.	Count 10
22	April 25, 2014	D.S.G.	Count 11
23	June 13, 2014	N.A.A.	Count 12

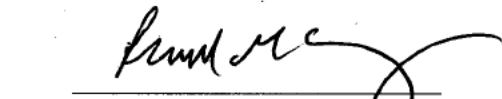
Each in violation of Title 18, United States Code, Sections 1028A and 2.

A TRUE BILL:

[REDACTED]

FOREPERSON

Date: 12-19-17


GREGORY J. HAANSTAD
United States Attorney